Previous references.

S.R 133-12 Vol 1+2 B June 13

Later references.

1915

(S.R)

File No. 93-14

Serial Nos. 1+2

(10) P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1+2

Part B. for March 1915

SUBJECT.

Returns bill of Ganami Village Village Muddapuri Dy for 1912-13

---

1. From the Excise Commr. No 5224 dt 19/20-1-15 submits the bill for 12-13.

2 2. Excise Commr. the Commissioner No H3 943-4 dt 10-2-15 Submits the bill i.e Shoprenters with the usual deductions

G. R. S. 58

CC

G. R. S. 11] 1914-15

(1

GENERAL AND REVENUE SECRETARIAT.

(S. R.)

NOTES.

File No. 93-14

FILE HEADING.

Refund bill for the tody Revenue due to the Inamdar of Karani in the Madbunji Dy for 1912-13

From

The Excise Commissioner in Mysore

No. 5224 Dated 19/20-1-15 Received 21-1-1915

Diary No. 2829 | Enclos. 2 Bills Spare Copies. — | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits for sanction the refund bill for Rs. 216-9-10 being the amount of Excise Revenue due to the Inamdar of Karani Village Madbunji Taluk for 1912-13.

NOTES AND ORDERS.

X | 1 Govt order no 538-9/Ex 7 11-01 of 11-4-1903 recognizing the claim of the Inamdar is put up along with the file in which the bill for 1911-12

Y

NOTES—First Sheet.

GPB—20,000 - -8 S-14

Serial No.

was sanctioned

2. The shop rent realised for the shop in the village and the toddy tax on 158 trees standing in the village and tapped for the consumption of the shop in the village ~~is~~ are being sanctioned subject to usual deductions of collection charges & establishment charges.

3. The calculations are shown in the duplicate bill. The toddy tax on 50 trees tapped in Srinivasapura i.e outside the Inam village is ~~levied~~ proposed to be levied separately for separate orders pending the revision of the rules.

4. The bill as now drawn is submitted for approval or other orders.

2/2/18 (member) 3.2.18

Draft approved by 18/2 DE

Issued by 4/2

Recd 3/2

P. T. O

NOTE—Contn. sheet.

GPB—25,000—2-11-14

(3

G. R. S. 12]

General and Revenue Secretariat.

S. R File No. 93 of 1914

Serial No.

2 Re. Mr Xenis Cunard
v. Mr Cunard Miller
Proft 3943-4-9-10-215
Sanctions the refund
of the surpremtax with
the usual deductions

NOTE—Contn. sheet.

5,000—2-11-14

Proceeaings of the Government of His Highness the Maharaja of Mysore, Excise, dated 16th April 1903.

READ—

Letter No. 4337--214, dated 20—29th January 1903, from the Excise Commissioner in Mysore, submitting the record of enquiry relating to the toddy revenue of the Jodi Garani village, Maddagiri Taluk, Tumkur District.

No. 538-9—Ex. F. 11-01, DATED BANGALORE, 16TH APRIL 1903.

ORDER THEREON.—The Nirup issued to the Amildar of the Maddagiri Taluk in 1806 and the Inam settlement have recognised the Inamdars' right to all the items of toddy revenue. The several officers who investigated the claim in 1894 and in 1902 are satisfied that it is fully established. There is a shop and a grove in this village. Under these circumstances Government are of opinion that the Inamdars are entitled both to the Excise revenue from toddy and the rental of the shop under the various systems from the year 1892–93 under Rules 2, 3, 5, 6, 9, 10 and 11 of the Rules contained in Government Order No. 2074-83—R. F. 166-92, dated 2nd August 1901.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts:

To—The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.

Exd.—C. V

1902-03

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 16th April 1903

No. 538-9 / Ex. F.11-01

Passing orders on the claim of the Inamdars of the Jodi Garani village, Maddagiri Taluk, Tumkur District, to the toddy revenue of that village.

SBP—25-4-03—60

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

Bangalore, dated 19th January 1915.

From

P. Raghavendra Rao Esq. B.A., B.L.,
Excise Commissioner in Musore.

To

D.M. Narasinga Rao Esq. B.A. B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to Government Order No. 538-9 Ex 7 11-01 dated the 16th April 1903, I have the honor to submit herewith for sanction and return a refund bill in duplicate for Rs. 716-9-10 being the amount of Excise Revenue from toddy due to the Inamdar of Garni village, Haddgire Taluk, Tumkur District, for the year 1912-13 together with the treasury verification list.

2. The previous bill was sanctioned by Government in their Order No. Fin 7413-4 / S.R. 133-12-2 dated the 26-6-1913

I have the honor to be

Sir,

Your most obedient servant,

9-1-915.

Assistant to the
Excise Commissioner
in charge of the Excise Commissioner's
Office.

From

Excise Commissioner in Mysore.

To

Secretary to the Government of
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

5/7 2

Sanctions the refund bill in favour of the Inamdar of Kremmu village

G.R.S. 28]

File No. 93–14
Serial No. 2

Diary No. of letter replied to 9829

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(S.R.)

the 191 .

Date of issue

Signed by

READ—

Letter No 5224 of the 19/20 – 1 – 1915 from the Excise Commr. in Mysore, submitting for Sanction a refund bill for 716-9-10 being the amount of Excise Revenue from toddy due to the Inamdar of Karamu village as Madapri Salami for the

over

ORDER THEREON.—No.

SUBJECT.

GPB—50,000—1-12-12

year 1912-13 under G.O. (5)
No 538-9/Ex.7 11-01 dated X
16-4-1903 recognising
the claim of the Inamdar
to the Revenue
order thereon
No 3943-4 dt 10 February 15

The tree-tax on 50 trees
tapped in Srinivasapur
outside the Inam village
village on account of the
Shop, is held over for Se-
parate orders pending the
revision of the rules on the
subject.

2. The Shop rent with
Rs 498-00 and tree-tax
on 158 trees situated in
the village and tapped
for the Shop are allowed
with deductions of Rs
Rs
43-3-9 and 48-8-1 to-
wards local cess and
establishment charges.
respectively

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

16

3. The refund of Rs. 650-4-2 to the Dramdeis is accordingly sanctioned.

10/3/15

3/2/15

Submitted for orders.

Hon'ble
3/2/15

3/4/15

20. Mercantile Commissioner returning the bill ~~with his remarks~~ in connection with the refund of Rs. 650-4-2 to the Dramdeis.

NOTES

MYSORE GOVERNMENT SECRETARIAT S.R.

File No. ~~P.B.A~~ B 94-14 — 165

Department of Revenue

Section B (317) P

Subject: Report of the committee of Inamdars claims to toddy revenue

References:

Date	To whom sent	Notes and instructions

D°. No. 3617-24

30/12/14

Dear sir,

With a view to enunciate the principle involved in Rule 12 correctly and to remove the ambiguity contained in Rule 13 of 1901 of the Rules regarding the Inamdars' claims to toddy revenue, by re-casting them so as to be equitable both to the Inamdars and Government, it is proposed to convene a meeting of the marginally noted gentlemen under the Presidency of the Second Member of Council, at the Public Offices on Sunday the instant at 9½ ~~P.M.~~

I am desired to request you to kindly make it convenient to attend the above said meeting and give your valuable suggestions on the subject, a summary of which is attached hereto.

Yours sincerely

for Secy

* Rajamanikapparma

Mr C.Srinivasiengar.
" A.Rangaswamiengar. - Rajamanikapparma
" D.Venkataramiah.
" Excise Commissioner.
" S.Venkatakrishnayya Avergar.
" B.Shamanna.
" M.N.Krishna Rao.
" D.K.Darasha.

Summary

(1)
Rules.

12. Where the proprietor has only a shop in his village, the shop-rent shall be payable to him, as well as the tree-tax of the trees tapped for his shop either in Government occupied or unoccupied lands or in other alienated villages or lands, minus the cost of Government establishment at 6 per cent, which shall be payable to ~~the~~ Government, as well as the local cess on the tree-tax.

13. Where an Inam village is entitled to excise revenue from toddy, but has only toddy yielding trees, from which the proprietor used to derive revenue from Government contractors under the farming system, it should get an annual lump sum grant calculated and fixed once for all on the population of the village according to the most recent Census. As the average Government Excise Revenue from toddy for the years 1892-93 to 1896-97 of the taluk in which the alienated village is situated is to the ~~whole~~ population of the whole taluk, excluding the population of the inam village, so should the Excise Revenue from toddy of the alienated village be in relation to the population of the village).

(2)
Principle.

Principle: Revenue from duty or tax should follow locality of consumption.

A privileged Inamdar is entitled to both the items of toddy revenue and the existence or non-existence of a shop in his village does not (in theory) make any difference to the result. This is only reasonable, since the alienee has no voice in the location of shops. In the absence of a shop in a particular place, it must be presumed that the Panikars of that village resort to the nearest shop elsewhere and there contribute by their consumption to swell the toddy revenue. The proportion of the revenue so contributed is, in theory, what has been alienated to the Inamdar and what therefore he is entitled to receive irrespective of there being a shop or trees in his village.

(3)
Objections and Moot points.

12. As the rule now stands, the claim for shop-rent and tree-tax also on the trees tapped outside the village will have to be allowed to the privileged Inamdar. This is unfair as the advantage is all on the ~~side~~ side of the Inamdar and there is no reciprocal advantage to Government. It is moreover not revenue accruing in the village for the Inamdar to claim it. The rule therefore requires revision.

13. (1) Whether Inam villages whose claims have been allowed by Government but which do not contain toddy-yielding trees or in which there was no revenue derived from Government contractors during the farming system, should get any revenue under Rule 13.

(2) Whether, in the Mysore, Bangalore and Bowringpet Taluks, from the average Government revenue should not be excluded the toddy revenue of the cities and the Kolar Gold Fields.

(3) Whether under the term "'population of the whole taluk,'" should be included only all such population of the taluk as the corresponding toddy revenue is included in the average Government revenue.

(4) Whether the calculation is not to be based on collection only and not on demand.

(5) Whether the lump sum arrived at by the rule of proportion should not be further subjected to a deduction of 6 per cent, on account of establishment charges.

Subject:-

Revision of rules regarding Inamdars' claim to toddy revenue.

Name of Officers:-

Mr. C. Venkata Rao, Under second member of Council.

Names of Co-operators.

" K.R. Ramaraja Ayyar

Mr. C. Srinivasa Iyengar.

" A. Rangaswamiengar.

" D. Venkataramiah.

Excise Commissioner.

" S. Venkatakrishnayya ~~Ramaraja Ayyar~~

" B. Shamanna.

" M.N. Krishna Rao.

" D.K. Darasha.

Time fixed for completion.

31st March 1914.

12

Draft.

G. R. S. 26] proper

DO

File No.

Serial No.

Diary No. of letter replied to

No. H 3898
& 26-2-14

General and Revenue Secretariat

( )

, *the* *191* .

Date of issue 26-2-14

Signed by W R Venkata Rama Iyer

Dear Sir,

In continuation of my D.O. letter no: H 3711-18 of the 14/2/14 re the meeting for the revision of the rules relating to inamdar tody revenue, I am desired to state that the said meeting has been unavoidably postponed to Monday the 2nd March 1914 at 3 P.M.

Yours Sincerely

for Secy to Govt

26/2

H-93
26/2/14

SUBJECT.

over.

2/3/14

Present Mr. Kanitkar Rao Sahib Presiding.

Rajamantrapravina C. Srinivasa Aiyangar Esq
Rajatantrapravina A. Narayanaswamy Aiyangar Esq.
P. Raghavendra Rao Esq.
B Shamanna Esq.
M. N. Krishna Rao Esq.
S. Venkatasamy Aiyangar Esq
D. Venkatramaya Esq.

Alexander Joseph's Stamp & Reg^n fees

Anomaly resolved in Rule 13.

C. Srinivasa Iyengar defended Rule 13 Govt. may lose some thing. But no better rule can be made.

1. If shops exist in an area where there is no population but all the revenue goes to Shamanna Shops.

2. If shop does not exist in Govt. or Shamanna Shops no rebate for Consumption but the revenue on the basis

Mr A. R.

1. No rule takes only the population & not the Class of pop^n i.e the proportion of Drinking Classes to it.

2. Difficulty ~~there~~ will be experienced by the administrative side, in shifting shops to remote Consumption, ~~etc~~ etc ~~ex purposes of pea~~

3. Excise order 1886.
"Assignment of Excise to a private individual is vicious in principle".
It was intended to purchase the Shamanna rights once for all, & guide our policy on broader grounds than the Convenience of individual

Inamdars

Shops are mentioned in the Sanad because the Shop existed in the village. The Sanad was not issued after ~~enquiry~~ laying down the distinctions now made between Shops, groves etc.
We now make a distinction & make a present of Shops rent & tree tax to the Inamdars.

V.C. A.R.

Really the Inamdar is entitled to only the tree tax & tree rent on trees within his village

Non Verbatim Enquiry. Under Rule 13, an Inamdar with fl. revenue, even after his village becomes Bechirak. We may settle the revenue once in every decade.

Once in ~~ten~~ 30 yrs

Mr K. K. Kirtikar Rao

If there is a Shop in an Inam village & the trees in another. But Govt get all the revenue & Govt gets nothing. Still the Shop is also to be given revenue from Govt.

~~Hon. Secy~~

~~Dr Office~~

Sparkes's letter.

1. Without argument we get nothing ✓
2. Exclusion of cahis v. K. Q. R. from the total rev. of the Taluk.
3. 'Revenue' is the collected revenue.
4. "Excluding the Inam village" is unimportant in the case & may be omitted { Mr A. R + Mr B. Ramanna } ✓
5. ~~Deduction~~ Deduction of 6% to be allowed. ✓

It was decided that the ~~Chairman~~ ~~Secretary~~ Chairman of the Work-
~~as to the topics~~ as to the Scope of the Committee's
work should be ascertained: i.e whether the
principle is to be considered or whether the
difficulties involved in the working of Rule 13
should alone be considered

+ Convene a meeting later on

The tree tax was an Appeal
to the necessity for
tree marking for the
Conservation of forests

Mr. A-R.

Mr. M.M.K

The terms of Reference require this Committee to go into the principle of the Rules 12 & 13

1 (a) Rule 12 is absolute for the transition period

(b) Rule is not to be applied in future also

2 (a) ~~As Such~~ How to meet the practical difficulties in Rule 13 during the transition period?

(b) Is it to be applied in future also

C. Excise

INDIAN TELEGRAPHS.

NOTICE.

This form must accompany any inquiry made respecting this Telegram

Charges to pay.	
Rs.	As.
—	

Office Stamp.

BANGALORE

Handed in at (Office of Origin.)	Date.	Hour.	Minute.	Service Instructions.	Words
Tiptur	26	9/10			29

Recd. here at 9/15 M.

TO

C Venkatarow
Esq/ under Secretary
To Govt Public
Offices Bangalore.

Please adjourn excise Comm-
ittee meeting from ~~next~~ last

N.B.—The name of the Sender, if telegraphed, is written after the text.

Please send two printed collections if available by 28/2

6969

D. O.

OFFICE OF THE EXCISE COMMISSIONER
IN MYSORE,

Bangalore, dated Feb. 27th *1914*

27

Dewan P. Venkata Rao -

May I request you to kindly send per bearer two copies of each of the marginally noted literature, one for myself and another for the Excise Commissioner, about the Inamdars claim to the Excise Revenue from toddy of their villages and oblige.

Old compilation ending with Govt. Order No.2074-83/R.F. 166-32, dated 2-8-1901.

Existing compilation ending with Govt. Order No.Fl.282-91/ S.R.173-09, dated 17-7-1908.

Yours truly

Excise Commissioner

Sent with 2 sets.
28/2. 12.30 P.M.

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft DD postponing
this meeting as ordered

Subd.
M. 73
26/4/14

Issue today
WO 26/4

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—20,000—14-7-13

Suffolk,

Typewritten Declaration

Please have eight copies made of the D.O. accompanying this slip. It is marked "immediate" by the Under Secretary and the letters have to be issued before 3.30 P.M. today so as to reach the parties concerned before this evening

V.P.M.

SW 16/2/14

W.O. 71/3711-18

9/14/14

Dear Sir,

In continuing my D.O. letter No. dated — in re the proposed meeting for the revising of the rules relating to Volunteers' Bodies, I am desired to state that the said meeting has been provisionally fixed for the 13th proximo at 8 P.M.

Yours truly,

H.V.

14/2.

have taken a leading part in passing G.O. 7 and 1901. I would suggest therefore that the meeting be referred till we are able to take part in it unless I hear from you that contrary I shall assume that the meeting is post poned

Please also send me G.O. 7 1893 and any other important

files. a previous hearing on the question so that I may study them & attend the meeting with some knowledge of the subject.

Yrs truly

A Langermann Jr

K. R. Trimmier Surgeon

Secy

DAYASADAN,

BANGALORE CITY.

13. 2. 14.

Dear Sir,

Your no 7213617. 24 d 12th inst re meeting on Saturday morning:

I believe that Mr C. Srinivasa Iyengar is not in the station. The questions are very important & he is likely to be in possession of special information as he was present as Secy to the Commissioners in 1893 which led to G.O. d 11th July 1893 and he must

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Sirs.

I studied the file relating to the revision of the rules regarding the drawers' claims to Stamp Revenue. The bulk of the discussion centres on rules 12 & 13 which require revision.

I have prepared a draft of a summary which, if approved, might be issued to the Committee members, along with spare copies of the rules. The date & time of the meeting have to be inserted in the D.O

11/2.

Draft approved. The letter may accordingly be issued

11/2

Please issue immediately. Typed copies to be sent by 3 p.m. today

DO
12/2

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

2 members

GBB—20,000—14-7-13

Dear Sir

I am directed by the Council to acknowledge the receipt of your letter of the 9th inst. and to say that the Council will be glad to have the benefit of your views on the matters referred to therein.

I am directed to request that you will kindly make it convenient to attend the above meeting and give your valuable suggestions on the subject. A Memorandum which is attached hereto.

Yours faithfully,

Secretary.

NOTE—Contn. sheet.

G11—65,000—17-C-12.

Subject:-

Revision of rules regarding Inamdars' claims to toddy revenue.

Name of Officer:-

Mr.C.Venkata Rao, Under second member of Council.

Names of Co-operators.

Mr. C.Srinivasa Ivengar.

" A.Rangaswamiengar.

" D.Venkataramiah. X

Excise Commissioner.

" S.Venkata~~krishnayya~~ Rangaiya. X

" B.Shamanna.

" M.N.Krishna Rao. X

" D.K.Darasha.

Time-fixed for completion. 31st March 1914.

The principle of locality of Consumption for determining the Excise revenue was laid down in the interests of Govt. shops which depended largely on drawbacks

Rule 12 According to this principle the Dramdar who has only a shop & no grave, gets the bread-tax or articles bought for his shop by reciprocity as it were.

In the village where there is no shop but bread there is properly speaking nothing to be given to the Dramdar according to the above rule, as there is neither shop rent nor bread-tax realized in the village Since he is a privileged Dramdar & he has no voice in the matter of opening a shop & the people contribute to swell the Excise revenue of neighbouring shops it is ~~not~~ ruled that another principle viz extent of Consumption by the people of the Dramvillage, should apply & that the Dramdar should get an annual lump sum in perpetuity Rule 13 There are practical difficulties in working this rule & objections are raised, wanting to show that this is an undue advantage to the Dramdar

Further important point is, that

(1). why should the rules of 1901 which were meant for the transition period of 1892-1898 be applied to cases of privileged Dramdars for & subsequent to the year 1900-01.

(2) why not pay them what has actually accrued in their villages - shop tax or bread tax or both from 1900-01 for which separate accounts are now maintained.

If this is conceded, the demand of the
have no shops might ask for shops
being opened in their village. Follow the
principle enunciated in the Chief Com's note, as a small step
we may allow shops in the villages where
they had exercised salesmanship prior to

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

Chief Commissioner's resolution:-

(1) If Lamad authorizes levy of toddy revenue and

(2) if estate's receipts included in the assets No claims shall be admitted if the claimant is not in enjoyment of the dues

Excise duty is paid for the privilege of selling toddy which is an excisable article When the Contractor uses no trees in the village the amount fixed by him can be proportionately reduced

No Dhanda entitled to toddy revenue unless Lamad would have a right to payment of any - unless Govt Contractor sells toddy within the limits of his village.

No where else is this right recognized

Toddy is Govt monopoly & Dhanda cannot sell it to the injury of Govt monopoly He can use it for jaggery or otherwise use the trees

Privileges = to exercise right of selling toddy in their village or to receive payment

4. (6) 1888

NOTE—Contn. sheet.

GPB—60,000—7-11-18

G. R. S. 12]

General and Revenue Secretariat		File No. of 191 .
	Serial No.	
15		for an outside body sold in his village
15	(b) c.	Unless a shop existed & the payment made an account-yd, the payment cant be regarded as valid & cesses out of privilege yielding pit (shop tax) True tax.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

The principle of broadly presumptively determining the Excise revenue was laid down in the Rules of Govt shops which depended largely on Imam grows

Following this principle the Inamdar who has only a shop in no grove gets the full tax on ~~the~~ trees tapped for his shop Rule 12

In the village where there are no shops but trees Trees properly speaking nothing the grove Watandar according to the above principle as true is neither shop nor trees realized in his village. Since he is a privileged Inamdar he has no voice in the matter of opening a shop & his villagers contribute benefit the Excise revenue of other shops, this proposed to ~~be~~ affect another principle viz Percentage of consumption to the people of the village ~~shop~~ have a concession by paying an annual lump sum ~~to be paid by them (Rule 13)~~ This system open to following objections :- There are practical difficulties

(1) If the Inamdars trees are not tapped why should he get any Govt revenue in working these Rules

(2) Why should he get a portion of shop rent realized in respect of Govt shops

Why should the rule of 1901 be ~~extended~~ applied to cases of privileged Inamdars & subsequent to 1901 which was meant for the transition period when

2 Why not pay the Inamdar what is actually received in his village shop tax or tree tax or both for which he has a claim ~~for~~ now minimum

3 Why not shopless villages be allowed to open a shop of private villages

See order of 1887 re dif: between Rent + Tax

Rule IV of 1887

I

II Whether Govt. acquire & use powers of Compulsory powers of Inamdars rights. See para 26 of Amanda Rao's note.

III See para 14 of Srinivasachariar's note

See Class B. of Amanda Rao's note

As Chief Secy

Para 15.

A mere grove farm gets rent only. Whether here Govt: have undertaken Rule 3?

IV An ~~ordinary~~ mere Govt tax is a tax

Especially

IV

What is rent?

1/2 of ~~gross~~ revenue if Godeby collects within same village

2/5 of ~~gross~~ revenue if toddy is sold outside the village the remaining 1/10 being Government Charges

(See also Srinivasachariar's note)

V Inam shops ~~Government~~ tapping Govt trees & the shifted beyond village as soon as convenient.

The all important point is whether the tax + the Rent

In K.S.C. Inam takes the same views

(page 21)

Govt tree tax did not belong to any private individual. It is a new levy by Govt, & was not contemplated when Inams were granted.

~~It possibly arises from the State Contract~~ It is a tax on Consumption (1)

(2) Effective

But tax is given to the Shrotriem as toddy Cantoon) But tax is given to the Inamdar & the Govt, & Canny & Cocoanut Inamdar Cannot tax -

Mr Ramaraya accepts this views See his draft rule 11(2)(c) which ~~is objectionable~~ frame present Rule 12 ~~of the~~ ~~which rule 12~~ is absent

But he gives tree tax on trees tapped (or purloined) owing to Inamdar

~~Mr. Rao~~

Abdul Rahman Councillor limited it to tax on trees tapped in ~~Inam~~ Govt ~~village~~ shops only & analogous being the modus. Regs: Agreement

All volunteers Also Ramaraya's rule 16 Also Rule ~~24~~ 19 of 1901.

Rule 24 may be made & take the form of Compulsory acqn

Mr Panagopulos unlikely says that the Madras-Mysore analogy does not hold good in cases when both parties are not Similarly Circumstanced

(See pages 33-34)

(3)

The first glimpse of Rule 13 is Panagopulos revised rules (p. 34)

It was objected to so long ago as 28-5-1903. The very first refund bill under Rule 13 was taken objection to. G.R. No. 1500 of 1906

Synopsis of Villages pages 34 to 37

Rule 24 gives power to close shops giving Compensation as under Rule 13

Mr Anandalwar Construes Rule 26 as meaning that the Rules 9 to 17 apply to periods when Govt & Inam accounts were mixed up, and that in future what accrues in each village shall be given to each

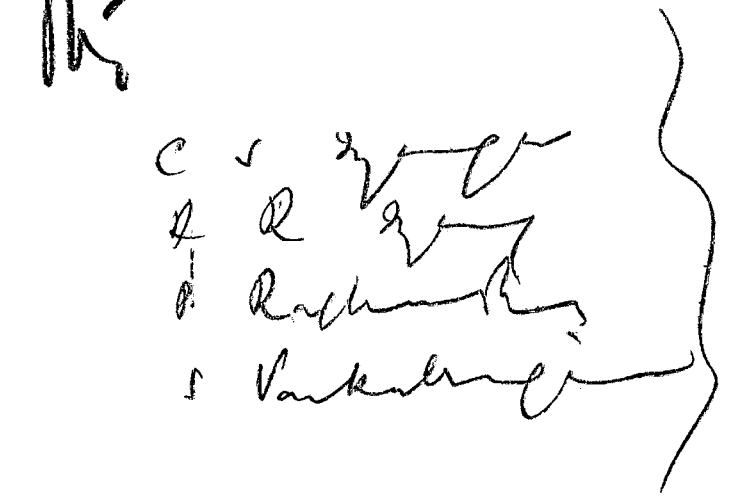
(4)

The Rules are not operative from 1900-01

Weak point of this argument is that Rules 9 to 17 are not have been framed at all, if shops were given to Govt

Which is the 181 Case in wh. payment for outside trees tapped was waived for further orders? How many payments under Rule 12 have been made as yet?

Even under rule 12 trees have
on trees tapped outside the
village has been withheld
in several cases pending
the removal of the rules, while
the rents are being paid



(2) Principle – Revenue from oil or tax (land) follows locality of consumption

A privileged Inamdar is entitled to both the licensing & local revenue & the existence or non-existence of a shop in his village does not (in theory) make any difference to the result. This is only reasonable, since the absence has no voice in the location of shops. In the absence of a shop in a particular place, it must be presumed that the Panchkas of that village resort to the nearest shop elsewhere & there contribute by their consumption to swell the local revenue. The proportion of the revenue so contributed is, in theory, what has been alienated to the Inamdar & what therefore he is entitled to receive irrespective of there being a shop or trees in his village.

Principle

Advantages in accepting
the principle of locality of accrual.

2. Changes in Rules

3 What is the amount
of the today revenue
that the Commonwealth
would be entitled to

A Note is herewith sub-
mitted above lines

RK
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1. The advantages of the new Rule.

(1) The real advantage is that the privileged inamdar who owns the trees will be gainers, instead of the privileged inamdar who owns a shop and has no trees. This is based on the presumption that the tree tax on the trees is a revenue which accrues in the village, where the tree is situated and would not go to the inamdar who owns the shop, in which the toddy drawn from the tree is consumed.

(2) In Declined villages also the privileged inamdar gets the trees or the trees in the village contrary to the present provision under rule 14.

(3) In some cases inam shops get toddy from Govt groves and so the tree tax on the trees in the grove goes to the owner of the shop, which is unjust. The new rule puts a stop to this.

(4) In some cases Govt will not have to pay more than what it has received. (Rule 11 & 13 combined) as is the case at present.

NOTE—Contn. sheet.

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2. Change in the rules

(a) Rules 9 to 14 may be substituted by one rule, viz,

"A privileged tenant will get the revenue actually realized within his village, whether in the shape of rent (for the disputed lands in the village) or free tax on the trees in his village, or both, minus the local cess, and the Establishments at 6 P.C. of the revenue."

(b) Rules 15 & 16 have to go, as under them are cases very rare

(c) Rule 18 not necessary.

(d) Rule 20 — the principle contained in the late Chief Comm's circular of 8/10/1893 may be clearly stated.

(e) Rules 24 & 26 not necessary.

(f) Rule 27 not necessary.

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3. Amount paid to inamdars from 1907-08.

1907-8	Rs 16,707.
1908-9	Rs 15,974.
1909-10	Rs 64,406.
1910-11	Rs 46,640.
1911-12	Rs 1,65,178.
1912-13	Rs 53,671.

Velandur Jaghir

[The amount paid as advance of Shist rent to the jaghirdar of Velandur is included in Rs 65,600.]

4. Some minor suggestions

1 (1) The new rule has to be made applicable to all cases, in which refund bills have already been sanctioned & to cases in which bills have to be sanctioned or cases in which claims have to be settled in favour of inamdars.

(2) If the new rule will have to take effect from 1901-2, they may take effect from 1898-9, the practice of recovering tree tax on trees outside the village which has been paid in some cases and the trees

NOTE—Contn. sheet.

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from such of those whose bills have not as contemplated in SR(730), yet been sanctioned, being equitably dealt with:

Rs. 93

18/4/14.

20.

NOTE—Contn. sheet.

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4. ~~Tractors Stockcourt as attached given~~

~~2~~ 1. Mandals not entitled to increases in Ex Revenue

(a) Seek authority in Indian Ex. Com'n report.

(b) ~~Analogy of Income~~ Law of Unearned Increment.

~~2~~ 2. ~~Non~~ Distribution acc^d to place of accrual.

3. State Control of Shops.

~~4~~ 4. Permanent settlement of the Income of ~~except~~ except Tractax

~~5~~ 5 Compulsory acquisition where necessary